



The Cass Foundation

healthy places | healthy lives

ANNUAL REPORT
AND FINANCIAL STATEMENTS
to 31 MARCH 2013

Registered Charity Number 1146296



Welcome

I am pleased to present the first Annual Report and Financial Statements for the Cass Foundation, covering the period ending 31 March 2013.

Our first year has provided ample evidence of the relevance of our work, which is to demonstrate the importance of people's environment to their health. We have attracted interest and support in all areas of our activities.

Although the River Alt Restoration project will keep us busy in the coming year, and our involvement at Everton Park is potentially very exciting, it will require concentrated efforts over a number of years to demonstrate the practical health benefits of our work. We will need to work closely with healthcare providers and others to develop effective programmes and measurable outputs.

We need to gain better understanding of the communities in which we work. We need to gain their confidence and their willingness to engage with the things we are doing. Most importantly, people should want to both improve the places in which they live, and feel confident that they can use and enjoy them.

In looking ahead, it will be important to remind ourselves of the three principles which govern the Foundation's activities:

- To work collaboratively
- To work with real people in real places
- To work in an evidence-based way

Our first year has been one of significant achievement. I would like to give my sincere thanks to everyone who has helped make it possible – to Helen, the trustees, our project partners and many others.

Richard Cass
Chair

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Reference and Administrative Information

Charity name	The Cass Foundation
Charity registration number	1146296
Principal office	Studio 104, The Tea Factory, 82 Wood Street, Liverpool, L1 4DQ
Website	www.cassfoundation.org.uk
Trustees	Richard Cass - appointed 8 March 2012 Judy Cass - appointed 8 March 2012 Simon Abrams - appointed 8 March 2012 Steven Perkins – appointed 25 October 2012 Rachel Gosling - appointed 8 March 2012, resigned 5 October 2012
Principal contact	Richard Cass
Examiner	Counting for Communities Ltd. 16 Holmwood Drive Formby Liverpool L37 1PQ
Bankers	Bank of Scotland

Structure, Governance and Management

Governing document

The Cass Foundation is constituted as a charitable trust registered with the Charity Commission in March 2012 under charity number 1146296. It is governed by a deed of trust dated 8 March 2012.

How the Foundation operates

The charity trustees are responsible for the general control and management of the charity. They meet together monthly. Day-to-day running of projects and activities is delegated to the project manager, assisted by special advisors.

The intention is to keep operating costs to a minimum by working in a collaborative way with existing organisations and individuals. This will ensure that resources are used as effectively as possible on external projects and programmes rather than being absorbed in administrative and staff costs and overheads.

As we are becoming involved in significant contractual relationships with funders, consultants and contractors we were advised by our solicitors to form a company limited by guarantee for these purposes. A sister company has been set up, the Cass Foundation Ltd., to take responsibility for these activities. This is also a registered charity and has identical charitable objectives to those of the original one. It is envisaged that the two will operate side by side.

Trustees

Trustees are appointed on the basis of their commitment to the Foundation's aims and objectives, and their ability to help the Foundation achieve them. They are selected so as to provide a blend and range of experience covering medical care, public health, planning and design, research and education, communication, and project management and delivery. They are normally appointed for a fixed period of three years, following which they may be invited to stand for a further term of office. They are unremunerated; travelling and other expenses may be reimbursed.

Founding trustees were Richard and Judy Cass, Dr Simon Abrams and Rachel Gosling. During the year, Steve Perkins has been appointed as a trustee. We were sorry that owing to other pressures on her time Rachel resigned as a trustee.

Management and administration

Helen Rawlinson has been the Foundation's project manager throughout the year, driving forward our activities with vigour, determination and good humour. She has responded magnificently to the challenges of the year, especially the River Alt Restoration project.

A panel of 'special advisors' is being established to provide an additional resource of expertise and experience. Members may become involved in specific areas of the Foundation's areas of interest, or on a particular project. During this year, we have been fortunate to have the involvement of David Wake on the River Alt and Jo Hayes on Everton Park.

Administrative support has been provided during the year by Cass Associates, which has been most helpful.

Objectives and Activities

Our aims

The Foundation exists to research and draw attention to the links between people's health and their environment, and to be involved in practical projects and programmes which aim to improve people's health by improving the places in which they live.

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- 1) To advance the education of the public in the techniques and practices of creating, managing and conserving places, both urban and rural, including buildings, open spaces and landscapes which promote and aim to promote good health for the benefit of the public.
- 2) To promote good health by creating, managing and conserving places, both urban and rural, including buildings, open spaces and landscapes for the benefit of the public in particular the people of England and Wales (the 'area of benefit').

Why the Foundation was set up

The Foundation was established by Richard Cass because of his concern that at the same time that very large amounts of money were going into increasingly expensive medical treatments, many of the illnesses being treated were brought about, or affected by, the places in which people lived. Although strong and convincing evidence has existed for some years to demonstrate this, decisions about how places are planned and built rarely address the health impacts of those decisions. Similarly, there is comparatively little connection between the resources being invested in health care and investment in places in a way which could reduce ill health and the costs of health care.

This is particularly the case for comparatively deprived/disadvantaged communities, where poor health (and so high health care costs) normally co-exists with other problems such as unemployment, poverty, poor housing and educational under-achievement.

Our activities

The Foundation works with individuals, organisations and communities to research, collaborate on, promote and deliver projects that focus on health and the environment. In planning activities, the trustees give consideration to the Charity Commission's guidance on public benefit and to the following governing principles:

- To work collaboratively
- To work with real people in real places
- To work in an evidence-based way

Review of Achievements

The River Alt Restoration Project, Stonebridge, Liverpool

For a small, newly formed charity, the past year has been a very busy one. The most notable achievement, and the biggest challenge, has been the River Alt Restoration project at Stonebridge in Liverpool. From relatively modest beginnings at the start of the year to remove a culvert, this has evolved into a £1.4 million project to divert the River Alt into a new 900 metre linear park.

It will deliver significant improvements to the local environment and the river itself, and will be a key component in one of the most important regeneration projects in Liverpool. The new park will be publicly accessible, with footpaths and cycle routes providing safe, attractive links between housing, employment, shops, schools and public transport.

The project will bring significant benefits to the river, including improved wildlife habitats and reduced flood risk. Additionally, the project design provides a high quality setting for existing and future developments.

The project is being led and managed by the Cass Foundation Limited, and we are working in association with Liverpool City Council and the Environment Agency, who are providing funding under their Regeneration and Catchment Restoration Funds respectively. The Cass Foundation Limited is also working in partnership with the Community Forest Trust, which is acting as the accountable body for the project. Huge thanks are due to all three bodies for their support and cooperation.

The project is currently under construction with practical completion due in 2014, followed by a 12-month establishment period. For the Foundation, this has always been a community-focused project, and we are receiving strong support from local people and organisations. We are in the process of building links with local health providers, schools and other local organisations, and are developing a programme of research and monitoring to assess the project's impact. The aim is that the completed project will help to improve the health and wellbeing of local people by encouraging the use of outdoor green space. There is still a lot of hard work to be done!

The River Alt Restoration project has, inevitably, absorbed a considerable amount of time and energy from Helen Rawlinson and the trustees. Whilst this has restricted the amount of time available for other activities, fees and expenses are charged to The Cass Foundation Limited hence it is generating financial resources for the Foundation and provides a firm platform for our future activities. These charges are the only costs of the project which appear within the accounts of the Foundation.

Everton Park, Everton, Liverpool

At the beginning of the year, the Trustees decided that the other focus of our project work this year would be at Everton Park in Liverpool. The park is located in an area which has some of the worst health conditions in the city, and was identified by the PCT as a major focus for their Decade of Health and Wellbeing programme.

In July an initial proposal was presented to Liverpool City Council and the Friends of Everton Park, proposing that we concentrate our efforts on the Lower Park, which is relatively little used yet contains a range of existing and potential assets.

These include the Nature Garden, the Peace Garden, and Shrewsbury House Youth and Community Centre – the ‘Shewsy’. In the immediate vicinity are several residential areas, an NSPCC centre, Everton Park Sports Centre, Faith Primary School, the new Notre Dame Catholic College and the Great Homer Street retail-led regeneration scheme (also known as Project Jennifer), which includes the relocation of the Great Homer Street Health Centre, where one of our Trustees, Dr Simon Abrams, is based. We are discussing with Simon the potential for the Foundation to become involved in a new Centre for Health and Wellbeing. The Faith Plot is a community-based gardening initiative by the Friends of Everton Park Growers Group on a site next to Faith Primary. Millstead School, a primary school for children with special needs, is to relocate to new premises nearby.

Our aspiration is to enable this part of the park to play a more effective role in the life of the community, by making it busier, safer and more attractive. This will be done by a process of engagement, collaboration and participation, by looking after it better and improving its physical condition, and by promoting events and activities. A Delivery Plan is being produced in collaboration with the Friends of Everton Park, which will establish priorities, roles, responsibilities and resources.

Alongside this, in keeping with our policy of ‘doing real things with real people’, we have worked with our partners in carrying out a programme of improvements in the Peace Garden, using ‘recycled’ plants from the RHS Tatton Park Show, and Simon Abrams has involved both staff and patients from the surgery in managing – and enjoying – the garden. We have also helped establish a website for the Friends of Everton Park.

Other projects

We are in discussion with the Land Trust over the Foundation’s potential involvement in some of their sites, including a country park next to the Countess of Chester Hospital and the Liverpool Festival Gardens. We are supporting an eco-therapy training course to be held later in 2013, using the Everton Park Nature Garden and the Festival Gardens, and have supported a competitive design proposal to the Countess of Chester for a new courtyard garden.

Financial Review

Full details of income and expenditure for the period to 31 March 2013 are set out in the Statement of Financial Activities and accompanying notes on the following pages.

Major risks/uncertainties

The Foundation does not enter into any project or arrangement if there is any possibility that an event could occur which would result in a liability, when taking all other potential liabilities into account, is in excess of its reserves.

Reserves policy

The Trustees consider that the Foundation has adequate reserves to ensure it can continue its operations for at least 12 months after the date of this report. They intend to continue in this manner.

The Trustees confirm these financial statements comply with current statutory requirements, the Charity's constitution and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities", March 2005 and that they have complied with the duty of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including the guidance on public benefit.

On behalf of the Trustees

A handwritten signature in black ink, appearing to be 'Richard Cass', with a long horizontal line extending to the right.

Richard Cass
Chair

Report of the Independent Examiner to the Trustees of the Cass Foundation

I report on the financial statements of The Cass Foundation ('The Trust') for the period ended 31 March 2013, which are set out on pages 8 to 12.

Respective responsibilities of the Trust and the Independent Examiner

The Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Trust and a comparison of the accounts presented with those records. It also includes considering any unusual items of disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting record in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with these accounting records and comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Anne Leonard AAT

Address: Counting for Communities Ltd.
16 Holmwood Drive
Formby
Liverpool
L37 1PQ

Date: 15 January 2014

Statement of Financial Activities (incorporating an Income and Expenditure Account) for the period ended 31 March 2013

		2013	2013	2013
	Notes	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income <i>a</i>	2	80,000	0	80,000
Activities for generating funds <i>b</i>		0	0	0
Investment income <i>c</i>		0	0	0
Incoming resources from charitable activities		0	0	0
Other incoming revenue	2	52,286	0	52,286
		<u>132,286</u>	<u>0</u>	<u>132,286</u>
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income <i>a</i>		0	0	0
Costs of fund raising activities <i>b</i>		0	0	0
Investment management costs <i>c</i>		0	0	0
Charitable activities	3	25,174	0	25,174
Governance costs	3	2,677	0	2,677
Other resources expended		0	0	0
		<u>27,851</u>	<u>0</u>	<u>27,851</u>
NET INCOME FOR THE PERIOD and balances carried forward		<u>104,435</u>	<u>0</u>	<u>104,435</u>

All of the activities of the charity are classed as continuing.

The notes on pages 10-12 form part of the Financial Statements.

Balance Sheet as at 31 March 2013

	Notes	2013
		£
CURRENT ASSETS		
Cash at bank and in hand		72,445
Debtors and prepayments	4	<u>85,256</u>
		157,701
CREDITORS		
Amounts falling due within one year	5	<u>53,266</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>104,435</u></u>
FUNDS		
Unrestricted funds		<u>104,435</u>

These Financial Statements were approved by the trustees on 13 January 2014 and signed on their behalf by



Richard Cass
Chair

Notes to the Financial Statements for the period ended 31 March 2013

1. Accounting Policies

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

(b) Grants and donations

Grants are recognised in the accounts at the date that these become due to the charity. Grants received in respect of revenue costs are treated as income and grants received in respect of costs which are capitalised are treated as a reduction in the amount capitalised. Donations are recognised on the date that they are received.

(c) Resources expended

Resources expended are recognised on an accruals basis and are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Governance costs are those incurred in connection with the administration of the charity.

(d) Irrecoverable VAT

Resources expended include attributable VAT which has not been recovered.

(e) Going concern

The trustees prepare budgets and cash flow forecasts which are reviewed on a regular basis. The trustees are confident that, their funding requirements for at least the next 12 months will be met. As a result the going concern basis of accounting has been adopted.

2. Incoming Resources

Income in the year includes voluntary donations from Richard Cass given under Gift Aid. Income tax deducted on these donations will be reclaimed by the Foundation, and recharges to the Cass Foundation Limited for fees and overheads incurred on the River Alt Restoration Project.

3. Resources Expended

	2013	2013	2013
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Costs of generating funds			
Costs of generating voluntary income	0	0	0
Investment management costs	0	0	0
Charitable activities			
Fees for administration management	17,187	0	17,187
Project professional fees	7,450	0	7,450
Donations made to charities	100	0	100
Stationery, postage etc.	221	0	221
Travel	216	0	216
	<u>25,174</u>	<u>0</u>	<u>25,174</u>
Governance costs			
Professional fees	2,060	0	2,060
Charity registration	600	0	600
Stationery, postage etc.	17	0	17
	<u>2,677</u>	<u>0</u>	<u>2,677</u>

The above costs of the charity have been allotted between charitable activities and governance costs on the basis of estimated time and resources incurred unless the costs can be specifically allocated.

4. Debtors

	2013
	£
The Cass Foundation Limited	<u>85,256</u>

The Cass Foundation Limited is undertaking The River Alt Restoration Project, which is being funded by the Environment Agency and Liverpool City Council. This project is furthering the charitable objects of the Trust. The Trust has made certain payments to suppliers on behalf of the Cass Foundation Limited and has also charged that company for work done on its behalf by staff and Trustees. The amounts outstanding at the end of the financial year have all been received in the succeeding financial year.

The Cass Foundation Limited is a company limited by guarantee, registered in England & Wales, number 8344632. It is also registered with Charity Commission, number 1151080. Its charitable objects are identical to those of the Foundation. The Trustees are all Directors of the Cass Foundation Limited.

5. Creditors: amounts falling due within one year

	2013
	£
Trade creditors	<u>53,266</u>

6. Related party transactions

Richard Cass was a partner in Cass Associates, a firm of architects who provided professional services to the Cass Foundation Limited for the River Alt Restoration Project, until he retired from the practice in 2013. During the financial year Cass Associates invoiced The Cass Foundation Limited for those architectural services which the Foundation paid on behalf of The Cass Foundation Limited and has been reimbursed by that company for all amounts paid since the year end.

7. Trustee remuneration and expenses

There were no trustees' remunerations or other benefits and no trustees were reimbursed for expenses during the period to 31 March 2013.

8. Employees

There were no employees during the period to 31 March 2013.